CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1994 THROUGH DECEMBER 31, 1994 (Adopted by the California State Board of Equalization, June 30, 1994)

INSTRUCTIONS

REPORTING PROCEDURE - Timber tax returns must be reported by the Timber Tax Account Number of the timber owner. The return shall include only timber having the same ownership as shown for the registration of the account.

The Timber Tax Harvest Report is completed first by the taxpayer in order to prepare the Timber Tax Return. The taxpayer must maintain records to report the timber for each timber harvest operation separately as defined below.

TAX RATE - The tax rate for the period of this schedule is 2.9%.

TIMBER HARVEST OPERATION -

- A. A harvest on private land for an entire Timber Harvesting Plan, Notice of Timber Operations or Emergency Notice, or a combination of these within the same geographical area, as submitted to the Department of Forestry.
- B. A harvest on public land for an entire timber sale contract between a public agency and a purchaser.

HARVEST VALUE SCHEDULE - The appropriate schedule provides the timber values to be used by the timber owner for preparing the Timber Tax Harvest Report and the Timber Tax Return. Nine timber value areas are designated within the State, and the taxpayer must use the appropriate harvest value schedule for timber harvested within the specified area. Timber value areas are shown on the map, and the boundaries of these areas follow county boundaries with exceptions in Shasta, Siskiyou, Tehama, and Trinity Counties.

SPECIES - Timber species or products are reported by using the appropriate code as shown in the harvest value table. Jeffrey pine is reported as ponderosa pine except where Jeffrey pine is shown in the table. Western white pine is reported as sugar pine. Fir includes white fir, red fir, grand fir, western hemlcock, and Shasta red fir. Miscellaneous conifers include lodgepole pine, knobcone pine, digger pine, mountain hemlock and other evergreen species not listed in the table. Coastal whitewoods in areas 1 and 2 include spruce and western redcedar. Residual old growth redwood in Area 1 is the remaining old growth redwood trees harvested from an area whereon 70 percent or more of the volume in the original stand has been removed. Unsound sapwood logs are to be reported along with the other volumes for a particular species code.

CULL LOGS - A cull log is any log that, when scaled, shows less than 1/4 of its gross volume as sound, usable lumber. Cull logs are to be reported in <u>adjusted</u> gross M board feet. Unsound sapwood logs are not classified as cull logs.

OLD GROWTH OR YOUNG GROWTH - The taxpayer must report the timber as either old growth or young growth, providing the quantity in each category. The taxpayer shall use the following characteristics to classify yolumes for certain species as either old growth or young growth timber. The timber values are based upon this classification and the old growth timber is usually rated for size-quality.

This system is designed for rating standing timber, not logs; therefore, the upper logs of old growth trees shall be placed in the old growth category.

The taxpayer must give full consideration to all of the characteristics of the timber. An individual characteristic, such as age, shall not be used in this classification. The appropriate category shall be

INSTRUCTIONS

selected if a majority of the characteristics appear under that category. It is suggested that this classification be made by a registered professional forester based upon an inventory or a statistical sample of the timber utilizing the given characteristics. If log scalers are used to rate the timber, their rating must also be based on the following characteristics.

Characteristics	<u>01d Growth Timber</u>	Young Growth Timber
Wood	Produces high quality lumber with fewer knots in lower logs.	Produces lower quality lumber and more knots in lower logs.
Age	Mature and overmature trees 150 years and over, except in the redwoodDouglas-fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.	Younger trees under 150 years except in the redwoodDouglas-fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.
Crown	Branches may be downturned and the tops may be rounded or flat.	Branches are usually upturned and the tops are usually pointed.
Bark	Dependent upon species, bark is typical of older mature trees as described in dendrology books.	Dependent upon species, bark is typical of younger trees as described in dendrology books.
Growth	Trees are generally growing increasingly slower as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows six annual rings or more per inch.	Trees are generally growing fast as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows less than six annual rings per inch.

SALVAGE TIMBER - Salvage values are used for reporting salvage timber removed from an area designated for salvage logging. Salvage logging may occur whenever the prompt removal of timber is essential to avoid its deterioration. For old growth redwood, salvage logging includes the removal of dead or down trees previously left as unmerchantable in an earlier harvest.

- 1. Salvage timber includes only dead, dying, damaged or down trees removed from the area of salvage logging.
- 2. Live, healthy trees removed from the area of salvage logging do not qualify for salvage values.
- 3. Dead, dying, damaged or down trees should not be reported as salvage timber if they are removed as a part of a normal harvest.

LOGGING SYSTEM - The taxpayer must report the volume of timber harvested by logging system. Logging systems and logging code numbers are as follows: Tractor (includes skidding with winch, endlining) -1, High-lead cable -2, Short-span skyline - 3, Long-span skyline - 4, and Helicopter - 5. Skyline logging settings are classified by the actual external yarding distance on the slope: Short-span has a maximum length of 1500 feet and long-span is over 1500 feet.

VOLUMES - All volumes are net Scribner short-log scale (20 feet maximum scaling length) except where indicated otherwise in Table 1. For national forest timber sold on scaled volume billings, the Forest Service statements of account (billing statements) shall be the basis for tax payment. To convert split products to a board foot basis, multiply the thickness by the width and by the length (all in inches) and divide by 144. (T" xW" xL" + 144 = Board Feet per Piece).

INSTRUCTIONS

TABLES - The harvest value schedule for each timber value area has six separate tables to provide the taxpayer with the taxable value of harvested timber. Timber values are shown as a dollar amount per thousand (M) board feet or other unit of measure. Species codes and units of measure are shown in the tables for preparation of the Timber Tax Harvest Report.

VALUE DEDUCTIONS - Low volume harvests may qualify for reduction of harvest values. Volume limits and deduction amounts are shown at the bottom of each of the harvest value tables except Table 1, Miscellaneous Harvest Values, where no deduction is allowed. The small total volume deduction is applicable to all qualified timber harvest operations, however the low average volume per acre deduction is not applicable to salvage timber. Either or both deductions may be used if the operation meets the applicable limitations. The volume computations are based upon all timber in the total harvest operation without regard to the time of harvesting. The total net volume of all species of timber to be removed on the entire timber harvest operation (excluding defect, cull logs and miscellaneous products in Table 1) is used to determine whether the operation qualifies for the small total volume deduction. This figure is then divided by the total acres to be cut on the entire timber harvest operation to determine the average net volume per acre.

TIMBER TAX OFFICES - Please contact the Timber Tax Division if you need assistance.

Sacramento - 450 N Street, MIC: 60, Sacramento, CA 95814 P.O. Box 942879, Sacramento, CA 94279-0001 Telephone (916) 445-6964

Eureka - 134 D Street, Suite 303, P.O. Box 4866, Eureka, CA 95501 Telephone (707) 445-6502

Redding - 2400 Washington Avenue, Suite 210, Redding, CA 96001 Telephone (916) 225-2670

PRIVACY NOTICE - INFORMATION FURNISHED THE BOARD OF EQUALIZATION IS HELD CONFIDENTIAL

The Information Practices Act of 1977 requires this agency to provide the following notice to individual taxpayers who are asked by the State Board of Equalization to supply information:

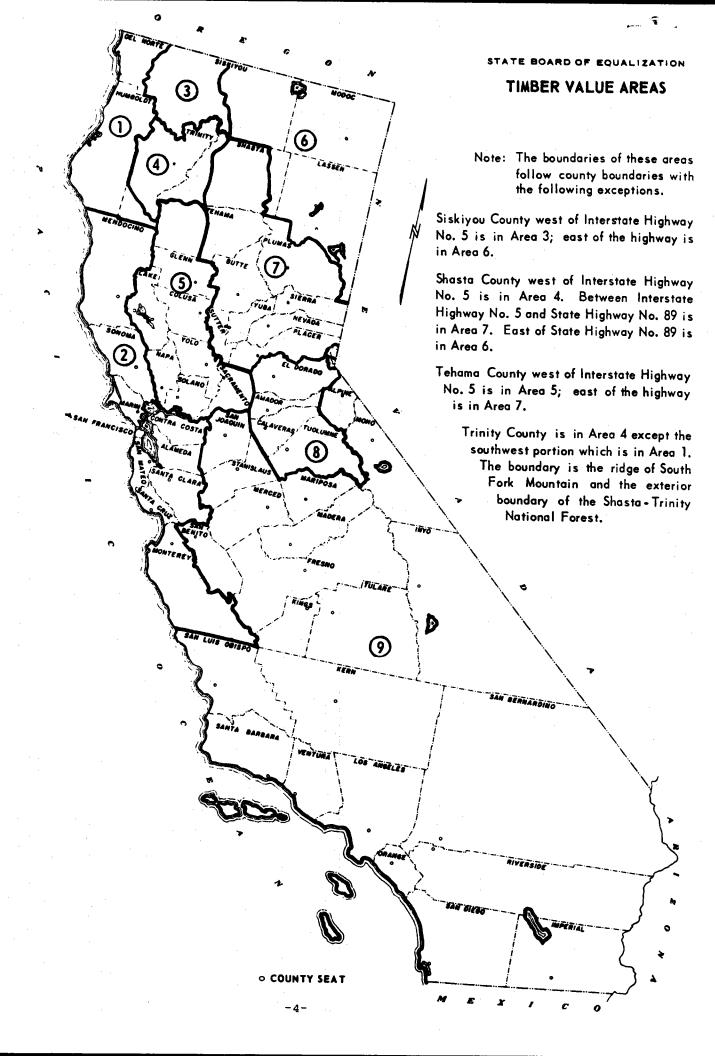
The principal purpose for which the requested information will be used is to administer the California Timber Yield Tax Law. This includes the determination and collection of the correct amount of tax.

An individual taxpayer has the right of access to personal information about himself or herself in records maintained by the State Board of Equalization. The Board official responsible for maintaining Timber Tax information is the Timber Tax Division Chief, Department of Property Taxes, 450 N Street, Sacramento, CA 95814, Telephone (916) 445-6964.

The California Revenue and Taxation Code, Part 18.5 (Timber Yield Tax), requires individuals and other persons meeting certain requirements to file applications for registration and tax returns in such form as prescribed by the State Board of Equalization.

It is mandatory that such individuals and other persons furnish all the required information requested by applications for registration, tax returns and other related data, except that the furnishing of social security numbers by individual applicants for Timber Yield Tax Accounts is voluntary. In addition, the law provides penalties for failure to file a return, for failure to furnish specific information required, for failure to supply information required by law or regulations, and for furnishing fraudulent information.

Information individuals and other taxpayers furnish to the State Board of Equalization may be given to federal, state and local government agencies as authorized by law.



CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1994 THROUGH DECEMBER 31, 1994 (Adopted by the California State Board of Equalization, June 30, 1994)

TABLE 1, MISCELLAMEOUS HARVEST VALUES - This table is applicable to all timber value areas and shows the harvest values for special items such as Christmas trees, fuelwood, chipwood, poles, posts, split products and cull logs. Cull logs are to be reported in adjusted gross M board feet. For cull logs measured in tons, use a conversion factor of 4 tons per gross MBF, Scribner scale. Except for split products, the items in this table are to be reported in the column for other unit measure on the Timber Tax Harvest Report.

TABLE 2. SIZE-QUALITY RATING FOR OLD GROWTH - This table shows the log sizes used to rate the listed species of old growth timber. The taxpayer determines the appropriate size-quality code as 1, 2, or 3 based upon the average net volume per 16' log. The average volume per log is for the reported quarterly volume within the harvest operation. It is calculated by dividing the net volume by the actual number of short-log scaling segments. (An estimate of the number of scaling segments may be made by dividing the total lineal feet by 16.) Cull logs are excluded from this determination.

TABLE 3, OLD GROWTH HARVEST VALUES - This table shows the harvest values for such timber by species, size-quality if required, and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and/or low average volume per acre on the harvest operation if the operation qualifies.

TABLE 4, YOUNG GROWTH HARVEST VALUES - This table shows the harvest values for such timber by species and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and/or low average volume per acre on the harvest operation if the operation qualifies.

TABLE 5, SALVAGE OLD GROWTH HARVEST VALUES - This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

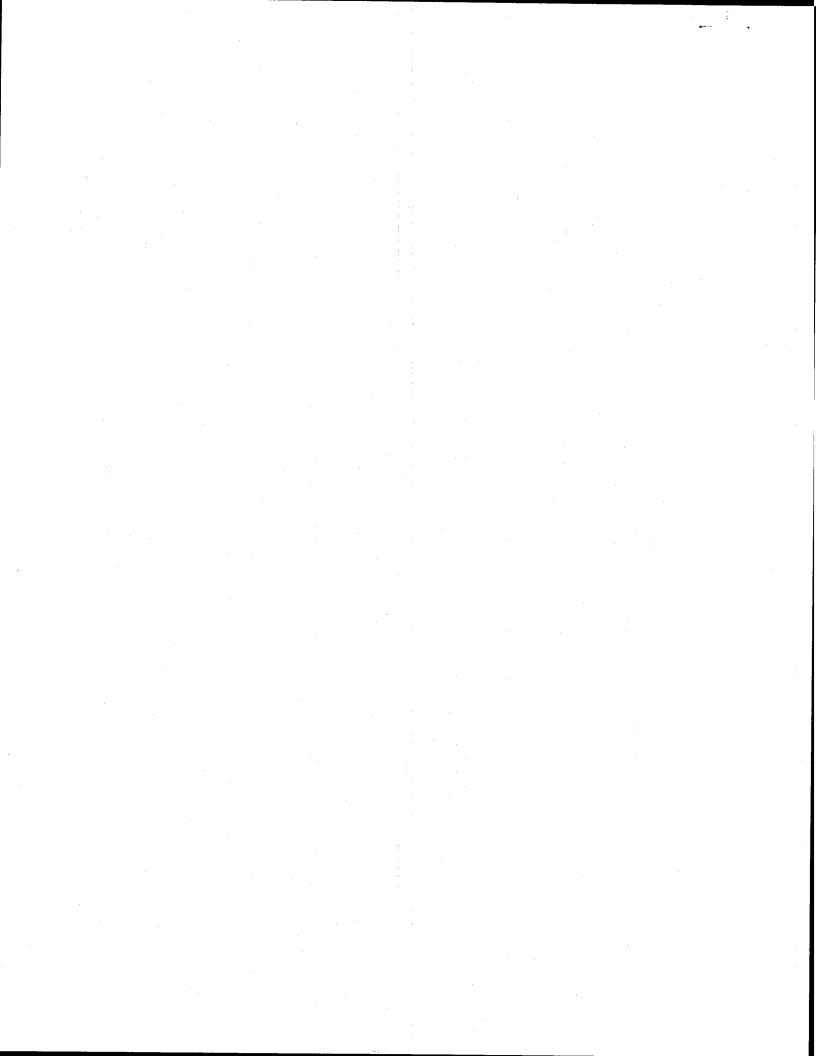
TABLE 6. SALVAGE YOUNG GROWTH HARVEST VALUES - This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

TABLE 1--MISCELLANEOUS HARVEST VALUES

	SPECIES	1	HARVEST VALUE
SPECIES OR PRODUCT	CODE	UNIT	PER UNIT
Christmas trees			
Natural miscellaneous species	XNM	Lineal feet	0.40
Natural red fir	XNR	Lineal feet	0.75
Natural white fir	XNW	Lineal feet	0.45
Plantation	XΡ	Lineal feet	1.00
Cull logs	CUL	Adj. Gross M board feet	5.00
Fuelwood, hardwood	FWH	Cords	15.00
Fuelwood, miscellaneous	FWM	Cords	10.00
Pulp chipwood & hardwood logs	HW	Tons of logs	5.00
Woods-produced fuel chips	CS	Bone dry tons	0.00
Poles & piling, small (20' - 40')	PS	Lineal feet	0.70
Poles & piling, medium (41' - 60')	PM	Lineal feet	1.25
Poles & piling, large (61' -up)	PL	Lineal feet	1.80
	PST	8 lineal feet	0.20
Posts, round	TR	Net M board feet	75.00
Split products, redwood Split products, miscellaneous	TM	Net M board feet	10.00

No deduction for this table.

^{*}Sawlogs removed from chipping operations are to be reported as sawlogs. (See value tables 3 through ô.)



TIMBER VALUE AREA 1

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

			SIZ	E-QUALITY CO	DE	
SPECIES	1	1		2		3
Redwood	1	Over 850	1	850 - 530	- 1	Under 530
Redwood, Residual	1	Over 535	- 1	535 - 360	ı	Under 360
Douglas-fir		Over 430	1	430 - 310		Under 310

		SIZE-	1	 			
	SPECIES	QUALITY	l1	LOGGING COL	DE & HARVE	ST VALUE	
SPECIES	CODE	CODE	1	2	3	4	5
Redwood	R0	1	900	890	875	855	760
		2	800	790	775	755	660
		3	725	715	700	680	585
Redwood, residual	RRO	1	800	790	775	755	660
		2	725	715	700	680	585
<u> </u>		3	600	590	575	555	460
Douglas-fir	DFO	1	800	l 790	775	755	660
		2	675	665	650	630	535
		3	500	490	475	455	360
Ponderosa pine	PPO I	-	800	790	775	755	660
Sugar pine	SPO	_	800	790	775	755	660
Fir, inland	F0 1	_	325	315	300	280	185
Incense-cedar	ICO		350	340	325	305	210
Whitewoods, coastal	WWO	-	200	190	175	155	60
Port-Orford-cedar	PC0	-	8,000	7,990	7,975	7,955	7,860
Conifers, misc.	CMO	•	100	90	75	55	1

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25. 3. \$1 per M is minimum harvest value after adjustment.

1		SPECIES	T.		L	OGGING	COD	E & HAF	RVES	T VALUE		-	_
 _	SPECIES	CODE	Ī	1	Ī	2		3		4	ī	5	\equiv ı
1	Redwood	RY	1	600	$\overline{}$	590	T	575	ī	555	1	460	\equiv_{I}
(Douglas-fir	DFY	-	500	- 1	490	- 1	475	1	455	1	360	١
	Ponderosa pine	PPY		450	- 1	440	- 1	425	- 1	405		310	- 1
1 :	Sugar pine	SPY		450	- 1	440	- 1	425	1	405		310	١
1	ir, inland	FY		325		315	1	300	1	280		185	١
:	Incense-cedar	ICY		350	- 1	340	١	325		305	-	210	ļ
1	Whitewoods, coastal	WWY		200	- 1	190	i	175		155	1	60	- 1
1	Port-Orford-cedar	PCY		350	- 1	340	1	325		305	-	210	1
1_0	Conifers, miscellaneous	CMY		100	- 1	90		75	1	5 5		1	1

- Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
 Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
 \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES		LOGGING	CODE & HARV	/EST VALUE		<u> </u>
ISPECIES	CODE	1	_ _ 2	3	4	5	_
Salvage ponderosa pine	ZPP	400	390	375	355	260	_
Salvage sugar pine	ZSP	400	l 3 9 0	1 375	355	260	- 1
Salvage fir, inland	ZF	165	155	1 140	120	25	- (
Salvage Douglas-fir	ZDF	350	340	325	305	210	ŧ
Salvage incense-cedar	ZIC	175	165	150	130	35	1
Salvage Port-Orford-cedar	ZPC	5,500	5,490	5,475	5,455	1 5,360	- 1
Salvage misc. conifers	ZCM	50	40	25	5	1	- 1
Salvage redwood	ZR	450	l 440	425	405	310	- 1
Salvage whitewoods,		1	1	ŀ	†	1	
coastal	ZWW	100	J 90	75	55	1 1	1

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
- 2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

1		SPECIES	1_		L	OGGING	COD	E & HAI	RVES	T VALUE			_1
1	SPECIES	CODE		1	[2	1	3	L	4	1.	5	_
ĺ	Salvage ponderosa pine	APP		225	ī	215	-	200	1	180	1	85	- 1
l	Salvage sugar pine	ASP	1	225	1	215	- (200	1	180	1	85	- 1
ı	Salvage fir, inland	AF		165	1	155	1	140	-	120	1	25	1
ł	Salvage Douglas-fir	ADF	1	250	1	240	- 1	225	ı	205		110	-
l	Salvage incense-cedar	AIC	1	175	- 1	165	- 1	150	- 1	130	1	35	1
į	Salvage Port-Orford-cedar	APC	1	175	1	165	- 1	150	- 1	130	1	35	1
١	Salvage misc. conifers	I ACM	-	50	1	40	1	25	- 1	5	1	1	1
I	Salvage redwood	į AR	1	300	1	290	1	275	- [255	ſ	160	- 1
1	Salvage whitewoods,	1	1		1		ı		1		-		1
1	coastal	AWW	1	100	1	90	1	75	- 1	5 5	1	1	1

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
- 2. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 2 MENDOCINO COUNTY ONLY

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

1		SIZE-QUALITY CODE									
SPECIES	1 2 3										
Redwood	Over 320	320 - 195	Under 195								

		SIZE- QUALITY	 	LOGGING CO	DE & HARVE	ST VALUE	
SPECIES	CODE	CODE	1	1 2	3	4	5
Redwood	R0	1	800	1 790	775	755	660
	I I	2	765	755	740	720	625
	L . 1	3	650	640	625	605	510
Douglas-fir	DFO		625	615	600	580	485
Ponderosa pine	PPO	-	700	1 690	675	655	560
Sugar pine	L SPO	-	700	1 690	675	655	560
Fir, inland	F0	-	175	165	150	130	35
Incense-cedar	L ICO	-	320	310	295	275	180
Whitewoods, coastal	1 WWO 1	-	175	165	150	130	l 35
Conifers, misc.	CMO	-	100	90	75	55	1

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25. 3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 2 MENDOCINO COUNTY ONLY

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES		:	L	OGGING	COD	E & HARV		ST VALUE		·	_1
SPECIES	L CODE	-	1	1	2	-	3		4		5	_1
Redwood	l RY		600	1	590	1	575	ī	555	Ŧ	460	_۱
Douglas-fir	DFY	- 1	480	- 1	470	- 1	455	- 1	435	1	340	- 1
Ponderosa pine	PPY	1	425	1	415	1	400	ĺ	380	ĺ	285	ı
Sugar pine	I SPY	-	425	- i	415	1	400	ĺ	380	1	285	- 1
Fir, inland	FY	-	175	1	165	1	150	1	130	1	35	ı
Incense-cedar	ICY	1	320	1	310	1	295	- 1	275	1	180	- 1
Whitewoods, coastal	I WWY	1	175	i	165	- į	150	Ĺ	130	Ī	35	1
Conifers, miscellaneous	I CMY	1	100	1	90	À	75	İ	55	Ī	1	1

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25. 3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES		LO	GGING	COD	E & HAI	RVES	T VALUE		
SPECIES SPECIES	CODE	1		2	- 1	3		4		5
Salvage ponderosa pine	ZPP	350	1	340	-	325	1	305	Ī	210
Salvage sugar pine	ZSP	350	1	340	- 1	325	-	305	1	210
Salvage fir, inland	ZF	90	1	80	- 1	65	- 1	45	1	1
Salvage Douglas-fir	ZDF	325	1	315	1	300	1	280	1	185
Salvage incense-cedar	ZIC	160	- 1	150	1	135	1	115	i	20
Salvage misc. conifers	ZCM	50	1	40	- i	25	ĺ	5	-	1
Salvage redwood	l ZR	385	i	375	i	360	ĺ	340	İ	245
Salvage whitewoods,	İ		Ì		i		i.		Ì	
coastal	I ZWW	90	İ	80	i	65	i	45	Ì	1

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

1	SPECIES		L(OGGING	CODI	E & HAI	RVES	T VALUE	=		_1
SPECIES	CODE	1		2	1	3	1	4	·	5	1
Salvage ponderosa pine	APP	215		205	<u> </u>	190	(170		75	_
Salvage sugar pine	ASP !	215	1	205	- 1	190	-	170	-	75	- 1
Salvage fir, inland	I AF I	90	1	80	1	65	1	45	1	1	- 1
Salvage Douglas-fir	ADF	240	1	230	1	215	- {	195	1	100	- 1
Salvage incense-cedar	AIC	160	1	150	1	135	1	115	- 1	20	- 1
Salvage misc. conifers	I ACM	50	i	40	i	25	1	5	1	1	1
Salvage redwood	I AR	300	Ì	290	i	275	i	255	ł	160	١
Salvage whitewoods,	Ì		i		i		i		i		ĺ
coastal	AWW	90	_Ĺ	80	i.	65	i	45	<u>i</u>	1	i

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. \$1 per M is minimum harvest value after adjustment.

^{2.} \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 2 **SOUTHERN PORTION***

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area.

TABLE 3--OLD GROWTH HARVEST VALUES (Per M Board Feet)

	1	SPECIES	 	SIZE- OUALITY			LO	GGING C	DDE	& HAR	VES.	T VALU	E	·	- !
SPECIES	i	CODE	i	CODE	i.	1	Ī	2	Ī	3	1	4	Ī	5	-i
Redwood	1	RO	1	•	T	765	1	755	ī	740	T	720	ī	625	٦,
Douglas-fir	1	DF0	1	-	1	500	1	490	1	475	1	455	1	360	١
Ponderosa pine	1	PP0	1	-	1	650	1	640	1	625	1	605	1	510	1
Sugar pine	I	SP0	1	-	Ī	650	Ì	640	ĺ	625	ĺ	605	ĺ	510	1
Fir, inland	1	F0	1	-	ĺ	165	Ì	155	ĺ	140	İ	120	1	25	ĺ
Whitewoods, coastal	ı	WWO	1	_	1	165	Ĺ	155	1	140	1	120	١	25	ĺ
Conifers, misc.	L	CMO	1	_		100	Ĺ	90	1	75	1	55	. (1	_

Deduct \$50 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
 Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
 Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
 \$1 per M is minimum harvest value after adjustment.

^{*} The southern portion of timber value area 2 consists of the following 9 counties: Alameda, Contra Costa, Marin, Monterey, San Franicsco, San Mateo, Santa Clara, Santa Cruz and Sonoma.

TIMBER VALUE AREA 2 SOUTHERN PORTION

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES		LOGGING	CODE & HA	RVEST VALU	E		<u> </u>
SPECIES SPECIES	CODE	1	1 2	3	4		5	1
Redwood	l RY	600	590	575	555	1	460	٦ _۱
Douglas-fir	DFY	480	470	455	435	1	340	١
Ponderosa pine	PPY	415	405	390	370	1	275	١
Sugar pine	SPY	415	405	390	370	. 1	275	-
Fir, inland	FY	165	155	140	120	- 1	25	١
Whitewoods, coastal	WWY	165	155	140	120	- 1	25	ı
Conifers, miscellaneous	CMY	90	80	65	45	-	1	{

- 1. Deduct \$50 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa
- Clara and Santa Cruz.

 2. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.

 3. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.

 4. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1_		L	OGGING	CODE	& HAR	VEST VALUE		_
SPECIES_	CODE	_1_	1	T	2	1.	3	4	5	_1
Salvage ponderosa pine	ZPP	1	325	Ī	315	- (300	280	185	_1
Salvage sugar pine	ZSP	1	325	1	315	1	300	280	185	1
Salvage fir, inland	ZF	1	80	1	70	1	55	35	1	- 1
Salvage Douglas-fir	ZDF	1	250	1	240	1	225	205	110	- 1
Salvage misc. conifers	ZCM	ı	45	1	35	1	20	1 1 1	1	- 1
Salvage redwood	Į ZR	1	325	1	315	1	300	280	185	- {
Salvage whitewoods,	1	1	:	İ		1		1		- 1
coastal	ZWW	1	80	İ	70	İ	55	35	1	- [

- 1. Deduct \$25 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa
- Clara and Santa Cruz.

 2. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.

 3. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

1	SPECIES	1	Ŀ	OGGING	COD	E & HA	RVES	T VALUE			<u> </u>
SPECIES	CODE	1 1		2	Ī	3	1	4	L_	5	I
Salvage ponderosa pine	I APP	205	.	195	1	180	\Box	160		65	_
Salvage sugar pine	l ASP	205	1	195	- 1	180	1.	160	1	65	1
Salvage fir, inland	AF	80	-	70	1	5 5	- 1	35	-	1	
Salvage Douglas-fir	ADF	240	- 1	230	1	215	ł	195	-	100	1
Salvage misc. conifers	ACM	45	- 1	35	1	20	-	1	1	1	- 1
Salvage redwood	l AR	300	- 1	290	1	275	1	255	Ĺ	160	- 1
Salvage whitewoods,	1	1	· İ		i		1		ı		- 1
coastal	AWW	80	Ĺ	70	1	55	Ī	35	-	1	_1

- 1. Deduct \$25 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
- 2. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
- 3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 3

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

	SIZE-QUALITY CODE								
SPECIES_	1	1	. 1	2	3				
Ponderosa pine		Over 320		320 - 225	Under 225				
Sugar pine	1	Over 470	- 1	470 - 330	Under 330				
Douglas-fir	1	Over 320	1	320 - 220	Under 220				

	SPECIES	SIZE- QUALITY	l	LOGGING CO	DE & HARV	EST VALUE	
SPECIES	CODE	CODE	1	2	3	1 4	1 5
Ponderosa pine	PPO	1	850	i 840	820	l 805	710
	1 1	2	750	740	720	705	610
		3	650	640	620	605	510
Sugar pine	SPO I	1	850	l 840	820	805	710
	1 1	2	750	J 740	720	705	610
	1	3	650	640	620	605	510
Fir	! FO	_	380	370	350	335	240
Douglas-fir	DFO	1	l 780	770	750	735	1 640
	1	2	730	720	700	685	590
	1	3	630	620	600	585	490
Incense-cedar	I CO	-	<u> </u> 370	360	340	325	230
Port-Orford-cedar	PCO	-	7,750	7,740	7,720	7,705	7,610
Conifers, misc.	CMO	-	300	290	270	255	160

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	T	SPECIES	1		L	OGGING	COD	E & HAI	RVES	T VALUI	:		_
SPECIES	i	CODE	ı	1	Ī	2	\Box	3		4		5	_[
Ponderosa pine	1	PPY	Ī	470	T	460	1	440	-	425	\Box	330	٦,
Sugar pine	1	SPY	1	470	1	460		440	1	425	- [330	1
Fir	1	FY	ĺ	360	١	350	- i	330	1	315	- 1	220	-1
Douglas-fir	1	DFY	1	550	Ī	540	- 1	520	1	505	-	410	- 1
Incense-cedar	1	ICY	ĺ	310	Ī	300	- [280	-	265	-1	170	1
Port-Orford-cedar	1	PCY	1	310	-	300	- 1	280	1	265	- 1	170	1
Conifers, miscellaneous	Ĺ	CMY	1	240	1	230	1	210	1	195	- 1	100	- 1

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1_			LOGGING	CO	DE & HAI	RVE	ST VALUI		··	\equiv I
SPECIES	(CODE		1	Ī	2	Ī	3		4	-1	5	_1
Salvage ponderosa pine	ZPP	1	550	1	540	1	520		505	- 1	410	- 1
Salvage sugar pine	ZSP	1	550	- 1	540	- 1	520	1	505	- 1	410	.
Salvage fir	ZF	. 1	300	- 1	290	- 1	270	١	255	- 1	160	- 1
Salvage Douglas-fir	ZDF	-	400	- 1	390	- 1	370	١	355	- 1	260	- 1
Salvage incense-cedar	ZIC	1	250	- 1	240	- 1	220	1	205	- 1	110	- 1
Salvage Port-Orford-cedar	ZPC	1	5,250	- 1	5,240	١	5,220	١	5,205	- 1	5,110	- 1
Salvage misc. conifers	ZCM	1	200		190	-1	170		155	_1	60	I

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

1	SPECIES	1_		L	OGGING	COD	E & HAF	RVES	T VALUE			<u>_</u> ı
SPECIES	CODE		1		2		3		4		5	
Salvage ponderosa pine	APP	-	300		290	\top	270	1	255	1	160	-
Salvage sugar pine	ASP	-	300	I	290	- 1	270	1	255	1 -	160	- 1
Salvage fir	AF	-	240	١	230	- [210	1	195	1	100	1
Salvage Douglas-fir	ADF		350	١	340	1	320	-	305		210	- 1
Salvage incense-cedar	AIC		200	1	190	-	170	ļ	155	1	60	- 1
Salvage Port-Orford-cedar	APC	-	200	1.	190	- 1	170	- 1	155	-	60	1
Salvage misc. conifers	ACM		100		90		70	1	- 55	\perp	1	I

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.

^{2. \$1} per M is minimum harvest value after adjustment.

^{2. \$1} per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 4

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

1	SIZE-QUALITY CODE										
SPECIES SPECIES	1	2	3								
Ponderosa pine	Over 32	20 320 - 225	Under 225								
Sugar pine	Over 47	0 470 - 330	Under 330								
Douglas-fir	0ver 32	20 320 - 220	Under 220								

	1 1	SIZE-	1			·	
	SPECIES	QUALITY	I	LOGGING CO	DE & HARVI	EST VALUE	
SPECIES	CODE	CODE	1	2	3	4	5
Ponderosa pine	I PPO I	1	1,000	1 990	965	955	l 860
	1 1	2	850	840	815	805	710
	1	3	700	690	665	655	560
Sugar pine	SPO	1	1,000	990	965	955	1 860
	1	2	l 850	840	815	805	710
		3	700	l 6 9 0	665	655	560
Fir	F0		390	380	355	345	250
Douglas-fir	DF0	1	800	790	765	755	660
	1	2	700	690	665	655	l 560
	11	3	L 600	590	565	555	l 460
Incense-cedar	I ICO	-	350	340	315	305	210
Port-Orford-cedar	PCO	_	7,750	7,740	7,715	7,705	7,610
Conifers, misc.	CMO	-	200	190	165	155	60

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

1	1	SPECIES	1_	:	Ļ	OGGING	COD	E & HAF	RVES	T VALUE			_1
SPECIES	1.	CODE		1		2	1	3	Ī	4	1	- 5	_
Ponderosa pine	Ī	PPY	\top	470	-	460	Ī	435	1	425	1.	330	-
Sugar pine		SPY	-	470	-	460	- 1	435	1	425	İ	330	-
Fir	-	FΥ	1	360	-	350	1	325	1	315		220	- 1
Douglas-fir		DFY	-	530	-	520	- 1	495	1	485	- [390	-
Incense-cedar	-	ICY	1	310	1	300	-	275	-	265	- 1	170	1
Port-Orford-cedar	-	PCY	1	310	1	300	- 1	275	-	265	- 1	170	- 1
Conifers, miscellaneous	1	CMY	-	150	- 1	140		115	1	105	_1_	10	!

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	T	LOGGING	CODE & HA	RVEST VALU		_
SPECIES	CODE	1	2	3	4	5	_1
Salvage ponderosa pine	l ZPP	550	l 540	515	505	410	1
Salvage sugar pine	ZSP	550	540	515	505	410	1
Salvage fir	l ZF	1 280	270	245	235	140	1
Salvage Douglas-fir	ZDF	480	470	445	435	340	1
Salvage incense-cedar	ZIC	250	240	215	205	110	1
Salvage Port-Orford-cedar	ZPC	5,250	5,240	5,215	5,205	5,110	1
Salvage misc. conifers	ZCM	150	1 140	115	105	10	1

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	Ī		L	OGGING	COD	E & HAF	RVES	T VALUE			_
SPECIES	CODE		1	$\neg \vdash$	2	T	3		4		5	_1
Salvage ponderosa pine	APP	Ī	350	$\overline{}$	340	1 -	315	Ī	305		210	_
Salvage sugar pine	ASP	1	350	1	340	1.	315	1	30 5	- [210	-
Salvage fir	AF	Ī	250	1	240	- 1	215	1	205	- 1	110	1
Salvage Douglas-fir	ADF	İ	400	ı	390	- 1	365	-	355	1	260	- 1
Salvage incense-cedar	AIC	İ	200	1	190	1	165	- [155	ļ	60	
Salvage Port-Orford-cedar	APC	ı	200	į	190	ĺ	165	1	155	i	60	- [
Salvage misc. conifers	ACM	ĺ	100	Ĺ	90	. [65	- 1	5 5	1	1	_1

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.

^{2. \$1} per M is minimum harvest value after adjustment.

^{2. \$1} per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 5

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

1	1	SIZE-QUALITY (CODE
SPECIES	1	2	3
Ponderosa pine	0ver 32	0 320 - 225	Under 225
Sugar pine	0ver 47	0 470 - 330	Under 330
Douglas-fir	0ver 32	0 320 - 220	Under 220

	l l	SIZE-	1				
	SPECIES	QUALITY	1	OGGING COD	E & HARVES	ST VALUE	
SPECIES	CODE	CODE	1 1	2	3	4	5
Ponderosa pine	PPO	1	940	930	905	895 (800
	1 1	2	860	850	825	815	720
		3	740	730	705	695	600
Sugar pine	SPO	1	960	950	925	915	820
	1 1	2	860	850	825	815	720
<u></u>	_11	3	740	730	705	695 J	600
Fir	F0	-	435	425	400	390	295
Douglas-fir	DFO	1	730	720	695	685 I	590
	1	2	670	660	635	625	530
	1 1	3	580	570 l	545	535	440
Incense-cedar	ICO	-	310	300	275	265	170
Conifers, misc.	CMO	_	180	170	145	135	40

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25 3. \$1 per M is minimum harvest value after adjustment.

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

1	SPECIES	1	LOGGIN	IG CODE	& HAR	VEST	VALUE			_1
SPECIES	CODE	1 1	2	L	3	Ī	4	1	5	_1
Ponderosa pine	l PPY	530	520)	495	\neg	485	1	390	_
Sugar pine	I SPY	530	520) [495	1	485	1	390	- 1
Fir	FY	380	370) [345	1	335		240	- 1
Douglas-fir	l DFY	480	470) [445	1	435	- 1	340	ı
Incense-cedar	ICY	250	240)	215	1	205	- 1	110	١
Conifers, misc.	CMY	120	110	1	85	1	75	1	1.	1
Redwood	RY	570	1 560) j	535	1	525	1	430	_

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$253. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

1	T	SPECIES	T		L	OGGING	COD	E & HAI	RVES	T VALUI	E '		I
SPECIES SPECIES	1	CODE	1	1		2	- I.	3	1	4		5	I
Salvage ponderosa pine	1	ZPP	1	450	1	440	Ī	415	1	405	$\overline{}$	310	
Salvage sugar pine	- 1	ZSP		450	- 1	440	1	415	1	405	-	310	- 1
Salvage fir	1	ZF	1	250	İ	240	1	215	- 1	205	.1	110	- 1
Salvage Douglas-fir	- 1	ZDF	1	390	1	380	1	355	- 1	345	- 1	250	- 1
Salvage incense-cedar	i	ZIC	Ì	260	i	250	ĺ	225	1	215	1	120	1
Salvage misc. conifers	İ	ZCM	Ť	150	i	140	- 1	115	1_	105	1	10	I

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1	L	OGGING	COD	E & HAI	RVES	T VALUI	E		I
SPECIES	CODE	1		2		3	T.	4	1_	5	_
Salvage ponderosa pine	I APP	300	1	290	1	265	1	255	- [160	1
Salvage sugar pine	ASP	300	1	290	- 1	265	Į.	255	- [160	- 1
Salvage fir	AF	210	- 1	200	- 1	175	- 1	165	1	70	- 1
Salvage Douglas-fir	ADF	290	- 1	280	- 1	255	- 1	245	1	150	- 1
Salvage incense-cedar	AIC	160	1	150	1	125	-1	115	- 1	20	- 1
Salvage misc. conifers	I ACM	1 100	Ĺ	90	İ	65	i	5 5	1	1	1
Salvage redwood) AR	285	Ī	275	ĺ	250		240	_1	145	1

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
- 2. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 6

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

		SIZE-QUALITY CODE	
SPECIES	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360 !
Douglas-fir	Over 380	1 380 - 250	Under 250

	SPECIES	SIZE- QUALITY	 	LOGGING CO	DE & HARV	EST VALUE	
SPECIES	CODE	CODE	1	2	3	1 4	5
Ponderosa pine	PP0	1	1 800	1 790	760	750	660
		2	750	740	710	700	610
	<u> </u>	3	700	690	660	650	560
Sugar pine	SP0	1	800	1 790	760	750	660
	- [[2	750	740	710	700	610
		3	<u> 700</u>	l 690	660	650	560
Fir	F0	-	390	1 380	350	340	250
Douglas-fir	DF0	1	700	690	660	650	560
	[]	2	600	l 590	560	550	460
		3	500	490	460	450	360
Incense-cedar	I ICO		350	340	310	300	210
Conifers, misc.	CMO		200	190	160	150	60

Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
 Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
 \$1 per M is minimum harvest value after adjustment.

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	1	SPECIES	T		L	OGGING	COD	E & HAI	RVES	T VALUE			
SPECIES	- 1	CODE	٦	1	T.	2		3		4		5	
Ponderosa pine	-	PPY	1	470	1	460	1	430	1	420	T	330	
Sugar pine	1	SPY	1	470	.	460	- 1	430	- 1	420		330	
Fir	1.	FY	1	380	i	370	- 1	340	- 1	330	-	240	
Douglas-fir	Ì	DFY	İ	500	i	490	1	460	- 1	450	1	360	
Incense-cedar	ĺ	IÇY	Ì	300	i	290	İ	260	- 1	250	1	160	
Conifers, miscellaneous	i i	CMY	i	150	Ĺ	140	ŀ	110	1	100	1	10	

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1	LOGGI	NG COL	DE & HA	RVES	T VALU	E		_
SPECIES	CODE	1	2	? [3		4		5	
Salvage ponderosa pine	ZPP	500	49	0 1	460	\top	450	1	360	
Salvage sugar pine	ZSP	500	49	0	460	- 1	450	1	360	
Salvage fir	l ZF	320	31	.0	280	- 1	270	1	180	
Salvage Douglas-fir	ZDF	375	36	55	335	1	325	- {	235	
Salvage incense-cedar	ZIC	240	23	10 i	200	1	190	1	100	
Salvage misc. conifers	ZCM	150	14	10	110	1	100	_1	10	

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
- 2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	T.		L	OGGING	COD	E & HAI	RVES	T VALUE			
SPECIES	CODE		1		2	L.	3	i	4		_ 5	
Salvage ponderosa pine	APP	$\overline{}$	330		320	T	290	Ī	280	\exists	190	
Salvage sugar pine	1 ASP	1	330	- 1	320	1	290	1	280	- 1	190	
Salvage fir	l AF	1	280	- 1	270	Ĩ	240	İ	230	1	140	
Salvage Douglas-fir	ADF	ŀ	300	1	290	1	260	- 1	250	1	160	-
Salvage incense-cedar	AIC		200	- 1	190	1	160	-	150	1	60	-
Salvage misc. conifers	_ ACM	1	100	. L	90	\perp	60	_1_	50	_1_	1	

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 7

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

	1_		SI	ZE-QUALITY CODE	
SPECIES SPECIES		1		2] 3
Ponderosa pine		Over 400		400 - 250	Under 250
Sugar pine	1	Over 625	-	625 - 360	Under 360
Douglas-fir	1	Over 380	Ī	380 - 250	Under 250

	SPECIES	SIZE- QUALITY		OGGING COL	NE & HADVE	ST VALUE	
SPECIES	CODE	CODE	1 1	2	3 1	4 1	5
Ponderosa pine	I PPO I	1	1.000	990	960	945 1	860
•	i	2	850	840	810	795 I	710
	_i i	3	750	740	710	695 I	610
Sugar pine	SP0	1	1,000	990	960	945	860
	1 1	2	850	840	810	795	710
	1	3	750	740	710	695	610
Fir_	FO	_	425	415	385	370	285
Douglas-fir	DFO	1	750	740	710	695	610
	1 1	2	700	690	660	645	560
		3	650	640	610	595	510
Incense-cedar	ICO	-	350	340	310	295	210
Conifers, misc.	CMO	-	200	190	160	145	60

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25 3. \$1 per M is minimum harvest value after adjustment.

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	T	 -	L	OGGING	COD	E & HAI	RVES	T VALU	E		_!
SPECIES	CODE	Ī	1		2	Ī.	3		4		5	I
Ponderosa pine	PPY	1	575	$\overline{}$	565		535	1	520	1	435	ļ
Sugar pine	I SPY	1	575	- 1	565	-	535	- 1	520	ı	435	ļ
l Fir	l FY	1	350	- 1	340	- 1	310	- 1	295	1	210	
Douglas-fir	I DFY	Ì	525	-	515	1	485	- 1	470	- 1	385	!
Incense-cedar	ICY	İ	250	Ī	240	İ	210	- 1	195	1	110	1
Conifers, miscellaneous	CMY	i	180	1	170	- 1	140	- 1	125	- 1	40	-
Jeffrey pine* &	i ·	İ		1		-		- 1		- 1	•	ı
eastside PPY*	JPY	ĺ	575	- 1	565	ĺ	535	1_	520	1_	435	

On the eastern slope of the Sierra Nevada only.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

	Ī	SPECIES	$\overline{}$:	Ļ	OGGING	COD	E & HAF	RVES	r value	=		_1
SPECIES	1	CODE	Ī	1		2		3	-	4		5	I
Salvage ponderosa pine		ZPP	T	500	_	490	- 1	460	-	445	- 1	360	1
Salvage sugar pine	i	ZSP	İ	500	1	490	- 1	460	- [445	-1	360	- [
Salvage fir	ĺ	ZF	1	275	1	265	- [235	- 1	220	- 1	135	- 1
Salvage Douglas-fir	Ĺ	ZDF	ĺ	350	1	340	- 1	310	- 1	295	- 1	210	- 1
Salvage incense-cedar	i	ZIC	ĺ	250	1	240	-	210	- 1	195	1	110	- 1
Salvage misc. conifers	Ĺ	ZCM	Ĺ	150	Ĺ	140	1	110		95		10	1

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	_	SPECIES	1		L	OGGING	COD	E & HAP	RVES	T VALUE	<u> </u>	
SPECIES	i	CODE	٦	1		2		3		4	L_	5
Salvage ponderosa pine		APP	T	350	1	340	Ī	310	1	295	į	210
Salvage sugar pine	i	ASP	Ì	350	1	340	- 1	310	ļ	295		210
Salvage fir	i	AF	1	250	i	240	- 1	210	- 1	195	- 1	110
Salvage Douglas-fir	i	ADF	Ì	300	ı	290	- 1	260	- 1	245	- [160
Salvage incense-cedar	i	AIC	į	220	Ì	210	ĺ	180	- 1	165	- 1	80
Salvage misc. conifers	i	ACM	i	110	- 1	100	1	70	- 1	55	- 1	11

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25 3. \$1 per M is minimum harvest value after adjustment.

^{2. \$1} per M is minimum harvest value after adjustment.

^{2. \$1} per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 8

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

1	I_		SIZ	E-QUALITY CO	DE		ı
SPECIES	1	1	{	2	Ī	3	
Ponderosa pine	1	Over 400	1	400 - 250		Under 250	
Sugar pine	1	Over 625	- 1	625 - 360	1	Under 360	ı
Douglas-fir	i	Over 380	1	380 - 250	i	Under 250	Ì

	SPECIES	SIZE- QUALITY	1	LOGGING CO	DE & HARVE	ST VALUE	
SPECIES	[CODE	CODE	1	2	3	4	5
Ponderosa pine	I PPO I	1	1,000	1 990	960	945	860
	1 1	2	900	l 890	860	845	760
		3	800	790	760	745	660
Sugar pine	I SPO I	1	1,050	1,040	1,010	995	910
	1 1	2	950	940	910	895	810
		3	850	840	810	795	710
Fir	FO I	-	425	415	385	370	285
Douglas-fir	DFO	1	1 650	l 640	610	595	510
	1	2	600	590	560	545	460
	1 1	3	550	540	510	495	410
Incense-cedar	I ICO	-	380	370	340	325	240
Conifers, misc.	CMO	-	220	210	180	165	80

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25 3. \$1 per M is minimum harvest value after adjustment.

	SPECIES	Τ		Ļ	OGGING	COD	E & HAI	RVES	T VALUI			_
SPECIES	CODE	- [1	Ī	2		3		4		5	
Ponderosa pine	PPY	T	600	1	590	T	560	_	545	\neg	460	
Sugar pine	SPY	1	600	1	590	1	560	1	545	1	460	
Fir	l FY	ĺ	370	. 1	360	- 1	330	- 1	315	-	230	
Douglas-fir	DFY	Ì	470	1	460	- 1	430	1	415	10	330	
Incense-cedar	ICY	İ	275	- 1	265	1	235	- 1	220	.1	135	
Conifers. miscellaneous	CMY	i	180	i	170	i	140	- 1	125	1	40	

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25 3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1		L	OGGING	CODE	& HAR	VES	T VALUE			_
SPECIES	CODE	. [.	1		2		3		4		5	_
Salvage ponderosa pine	ZPP	Ī	650	T	640	1	610	1	595		510	- 1
Salvage sugar pine	ZSP	1	650	- 1	640	- 1	610		595		510	١
Salvage fir	ZF	1	300	- 1	290	1	260	1	245	ł	160	ł
Salvage Douglas-fir	ZDF	1	450	1	440	1	410	1	395	-	310	- 1
Salvage incense-cedar	ZIC	1	300	1	290	1	260	-	245	1	160	- 1
Salvage misc. conifers	ZCM	Ĺ	180		170	L	140	_1_	125		40	_

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.
- 2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1		L	OGGING	COD	E & HAF	RVES	T VALUE	<u> </u>		_
SPECIES	CODE	⅃	1	1	2	-	3		4		5	I
Salvage ponderosa pine	APP		450	\exists	440		410	1	395	1	310	ł
Salvage sugar pine	ASP	-	450	-	440	- 1	410	ļ	395	-	310	- 1
Salvage fir	AF	- 1	280	1	270	- 1	240	1	225	1	140	- 1
Salvage Douglas-fir	ADF	1	350		340		310		295	1	210	- 1
Salvage incense-cedar	AIC	1	250	- 1	240	1	210	- 1	195	-	110	- 1
Salvage misc. conifers	ACM	-	150	1	140		110		95_	_1_	10	1

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 9 **NORTHERN PORTION***

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

			SIZE-QU	ALITY CO	DE		
SPECIES		1		2		3	
Ponderosa pine	1	Over 400	1 400	- 250		Under	250
Sugar pine		Over 625	625	- 360		Under	360

	SPECIES	SIZE- QUALITY	f [LOG	GING CO	DE	& HAR\	/ES	T VALU	E	
SPECIES	CODE	CODE	1	_Ĺ	2		3	T	4	1	5
Ponderosa pine	PP0	1	l 800	1	790	Τ	760	T	745	T	660
	- 1 1	2	720	1	710	1	680	1	665	1	580
	1 1	3	640		630	1	600		585	1	500
Sugar pine	SPO 1	1	820	$\overline{\top}$	810	1	780	T	765	T	680
	1 1	2	740	1	730	1	700	1	685	1	600
		3	660		650	1	620	1	605	1	520
<u>Fir</u>	F0	-	340	Ī	330	T	300	L	285		200
Douglas-fir	DFO	-	340	Ī	330	Ī	300	L	285		200
Incense-cedar	ICO	-	320	1	310	ī	280	1	265	T	180
Conifers, misc.	CMO	_	210	1	200	ī	170	1	155	ī	70

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$253. \$1 per M is minimum harvest value after adjustment.

^{*} The northern portion of timber value area 9 consists of the following counties: Alpine, Fresno, Inyo, Kern, Kings, Madera, Mariposa, Merced, Mono, San Benito, San Joaquín, Stanislaus, and Tulare.

TIMBER VALUE AREA 9 NORTHERN PORTION

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	Ī		L	OGGING	COD	E & HAI	RVES	T VALU	Ε		
SPECIES	CODE	٦	. 1	1	2	1	3	\neg	4		5	
Ponderosa pine	PPY	Ī	500	1	490	T	460	T	445	T	360	_
Sugar pine	SPY	-	500	1	490	- (460	- 1	445	-	360	
Fir	FY	Ì	320	- 1	310	1	280	1	265	1	180	
Douglas-fir	DFY	ĺ	320	- 1	310	J	280	- 1	265	1	180	
Incense-cedar	ICY	Ì	250	ĺ	240	Ì	210	ĺ	195	- [110	
Conifers, miscellaneous	i CMY	i	180	Ĺ	170	i	140	i	125	ĺ	40	ĺ

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25 3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

		SPECIES	1_		L	OGGING	COD	E & HAI	RVES	T VALUI	Ε		_
SPECIES	1	CODE		1		2	1	. 3	1	4	1.	5	1
Salvage ponderosa pine	ı	ZPP		500		490	1	460	1	445	$\overline{}$	360	
Salvage sugar pine	- 1	ZSP	1	500	1	490	1	460	1	445	- 1	360	- 1
Salvage fir	1	ZF	.	310	Ī	300	1	270	1	255	- 1	170	ı
Salvage Douglas-fir	- 1	ZDF	1	310	1	300	1	270		255	1	170	- 1
Salvage incense-cedar	t	ZIC	1	300	1	290	Ì	260	ł	245	i	160	- 1
Salvage misc. conifers	1	ZCM	Ĺ	200	1	190	Ĺ	160	i_	145	1	60	_

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1		OGGING	COD	E & HA	RVES	T VALU	E		_1
SPECIES	CODE	1		2		3		4		5	_1
Salvage ponderosa pine	APP	43	0	420	$\overline{}$	390		375	_ _	290	_{-1
Salvage sugar pine	ASP	43	0	420	- 1	390	- 1	375	- (290	- 1
Salvage fir	AF	26	0	250	- 1	220	1	205	- 1	120	- 1
Salvage Douglas-fir	ADF	26	0	250	1	220	- 1	20 5	- [120	1
Salvage incense-cedar	AIC	23	0	220	- 1	190	- 1	175		90	- 1
Salvage misc. conifers	ACM	1 12	0	110	Ĺ	80	L	65	1	1_	_1

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 9 **SOUTHERN PORTION***

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area.

TABLE 3--OLD GROWTH HARVEST VALUES (Per M Board Feet)

		SIZE- QUALITY		LOG	GING C	ODE (& HAR	VES	T VALU	E		-
SPECIES	CODE	CODE	1		2	T	3	L	4	l.,	5	_1
Ponderosa pine	PPO	-	300	1	290	1	260		245	1	160	-
Sugar pine	SPO	-	300	1	290	1	260	1	245	1	160	-
Fir	F0	-	60	1	50	1	20	1	5	i	1	-1
Douglas-fir	DF0	-	60	1	50	1	20	1	5	1	1	-1
Incense-cedar	ICO	-	1 50	1	40	1	10	1	1	1	1	-1
Conifers, misc.	CMO		40	1	30		1_		1_		1	_

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25 3. \$1 per M is minimum harvest value after adjustment.

The southern portion of timber value area 9 consists of the following 9 counties: Imperial, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura.

TIMBER VALUE AREA 9 SOUTHERN PORTION

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1	LOGGING	CODE & HA	RVEST	VALUE		
SPECIES	CODE	1	1 2	3	1	4		5
Ponderosa pine	PPY	180	170	140	1	125	1	40
Sugar pine	SPY	180	170	140	- 1	125	-	40
Fir	FY	50	40	10	-	1	1	1
Douglas-fir	DFY	J 50	40	10	ļ	1	1	1
Incense-cedar	ICY	1 50	40	1 10	i	1	1	1
Conifers, miscellaneous	l CMY	1 40	j 30	l 1	- 1	1	1	1

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25 3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

		SPECIES	1		L	OGGING	CODI	E & HAF	VEST	VALUE		
SPECIES	- 1	CODE	٦	1		2	1	3	Ī	4		5
Salvage ponderosa pine	1	ZPP	1	120	Ī	110	Ī	80	ī	65	1	1
Salvage sugar pine	1	ZSP	ſ	120	1	110	1	80	1	65	-	1
Salvage fir	ĺ	ZF	Ì	40	İ	30	1	1	1	1	1	1
Salvage Douglas-fir	1	ZDF	ı	40	i	30	1.	1	i	1		1
Salvage incense-cedar	Ĺ	ZIC		40	İ	30	1	1	1	1	-	1
Salvage misc. conifers	i	ZCM	ĺ	30	İ	20	ĺ	1	- 1	1_		1

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1	LOGGI	NG C	ODE &	HAR	VEST	VALU	Ē		
SPECIES	CODE	1	2] :	3	Ĭ	4		5	
Salvage ponderosa pine	APP	1 80	1 7	0	1 4	40	1	25	-	1	
Salvage sugar pine	ASP	80	7	0	1 4	40	1	25	- 1	1	
Salvage fir	AF	30	2	0	1	1	1	. 1	-	1	
Salvage Douglas-fir	ADF	30	1 2	0	1	1	1	1	. 1	1	
Salvage incense-cedar	AIC	30	1 2	:0	1	1	-	1	1	1	
Salvage misc. conifers	ACM	30	1 2	0	1	1	1_	1		1	

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$100, under 25 M -\$150. 2. \$1 per M is minimum harvest value after adjustment.

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^{2. \$1} per M is minimum harvest value after adjustment.